



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

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Sixty (60) shipments inbounded at the DHL Warehouse, CBW No. 185 upon their arrival at this Port, which remained overstaying and unclaimed at this Port as of 15 May 2025

ABANDONMENT PROCEEDINGS
NO. 025-2025 (NAIA)

X-----X

NOTICE AND DECLARATION OF ABANDONMENT

WHEREAS, in a Memorandum dated 28 May 2025, Arnaldo R. Dela Torre, Jr., Chief, Customs Bonded Warehouse Division with concurrence by the Deputy Collector for Operations, this Port, recommended for the issuance of abandonment proceedings against the sixty (60) overstaying shipments presently stored at the DHL Express Facility, (DHL-ATSWP03-038).

WHEREAS, upon evaluation of the records and the submitted list, it is well established that subject shipments arrived at the Port on various dates and remained unclaimed despite service and/or posting of required Notices to Claim and Final Notices to Claim as of 30 April 2025 and 15 May 2025 respectively.

WHEREAS, the subject shipments are deemed abandoned pursuant to Section 1129(b) in relation to Section 407 and Section 1129 (c) and (d) of the Customs Modernization and Tariff Act, which provides that:

Section 1129. Abandonment, Kinds and Effects of- Imported goods are deemed abandoned under any of the following circumstances:

X X X

- (b) When the owner, importer, consignee, or interested party after due notice, fails to file the goods declaration within the prescribed period in Section 407 of this Act;
- (c) Having filed such goods declaration, the owner, importer, consignee or interested party after due notice, fails to pay the assessed duties, taxes and other charges thereon, or if within fifteen (15) days from the date of final assessment: Provided, that if such regulated goods are subject to an Alert Order and the assessed duties, taxes and other charges due thereof are not paid within fifteen (15) days from notification by the Bureau of the resolution of the Alert Order, the same shall also be deemed abandoned; or



- (d) Having paid the assessed duties, taxes and other charges, the owner, importer or consignee or interested party after due notice, fails to claim the goods within thirty (30) days from payment.

X X X

Section 407. Goods Declaration and Period to Filing.—

X X X

Goods declaration must be lodged within fifteen (15) days from the date of the discharge of the last package from the vessel or aircraft. (Emphasis and underline supplied.)

WHEREFORE, premises considered, the goods in the attached "Report on Overstaying Goods stored at CBW No. 185, DHL Express Phils.", are hereby declared **ABANDONED** in favor of the government pursuant to Section 1129 in relation to Section 407 of the Customs Modernization and Tariff Act (CMTA), *without prejudice to the possible criminal or administrative liability of the importer, or its officers and employees as may be warranted*, the same to be turned over to the Auction and Cargo Disposal Division, this Port, for inventory, custody and safekeeping pending the final disposition thereof in the manner provided for by law and subject further to the strict compliance with existing customs laws, rules, and regulations.

Let copies of this Notice and Declaration of Abandonment be furnished to all parties thru the DHL Express Warehouse, CBW No. 185 and offices concerned, a copy thereof be posted on the Bulletin Board of the Law Division, this Port, and electronic posting in the BOC website, through the Public Information and Assistance Division (PIAD) pursuant to existing Customs laws, rules and regulations.

SO ORDERED.

BOC-NAIA, Pasay City, JUN 17 2025 June 2025.

ATTY. MARIA YASMIN M. OBILLOS-MAPA
District Collector, BOC-NAIA

Wdy/Law/eyl

